



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बुधवार, 1 अक्तूबर, 1997/9 आश्विन, 1919

हिमाचल प्रदेश सरकार

विधि विभाग

विधायी (अंग्रेजी) शाखा

अधिसूचना

शिमला-2, 27 सितम्बर, 1997

संख्या एल० एल० आर०डी०(6)-17/97-लेजिस.—हिमाचल प्रदेश की राज्यपाल महोदया, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए दिनांक 27-9-1997 को अनुमोदित हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमार्गकरण) विधेयक, 1997

(1997 का विधेयक संख्यांक 16) को हिमाचल प्रदेश अधिनियम संख्यांक 20 के रूप में, संविधान के अनुच्छेद 348(3) के अधीन उसके प्राधिकृत पाठ सहित हिमाचल प्रदेश के राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,

सुरेन्द्र सिंह ठाकुर,
सचिव (विधि),
हिमाचल प्रदेश सरकार।

1997 का अधिनियम संख्यांक 20.

हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमार्ग्यकरण) अधिनियम, 1997

(राज्यपाल महोदया द्वारा 27 सितम्बर, 1997 को यथा अनुमोदित)

हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) का और संशोधन करने के लिए अधिनियम ।

भारत गणराज्य के अठ्ठासीसवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

1. (1) इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमार्ग्यकरण) अधिनियम, 1997 है । संक्षिप्त नाम और प्रारम्भ ।

(2) यह 14 अगस्त, 1997 को प्रवृत्त होगा तथा प्रवृत्त हुआ समझा जाएगा ।

1955 का
15.

2. हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 (जिसे इसमें इसके पश्चात् मूल अधिनियम कहा गया है) की उद्देशिका में शब्द “certain” का लोप किया जाएगा । उद्देशिका का संशोधन ।

3. मूल अधिनियम की धारा 2 में,—

धारा 2 का संशोधन ।

(क) विद्यमान खण्डों (aa), (c), (e) और (g) के स्थान पर, निम्नलिखित खण्ड (aa), (c), (e), (ea) और (g) रखे जाएंगे, अर्थात्:—

“(aa) “business” includes,—

(i) the business of carrying passengers and goods by motor vehicles;

(ii) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce, or manufacture whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(iii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern;

- (c) "fare" or "freight" includes sums fixed by the competent authority under the Motor Vehicles Act for the hire of motor vehicles for carriage of passengers and the transport of goods therein and includes the sum payable for a season ticket, and where no such fare or freight has been fixed, also includes such sum as specified in Schedule-I;
- (e) "motor vehicle" means any transport vehicle, which is mechanically propelled and adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, or a trailer when attached to any such vehicle and includes—
- (i) a motor vehicle used for carriage of passengers or goods or both for hire or reward in contravention of the provisions of the Motor Vehicles Act; and
- (ii) a maxi cab, which is constructed or adapted to carry more than six passengers, but not more than twelve passengers;
- (ea) "Motor Vehicles Act" means the Motor Vehicles Act, 1939 (4 of 1939) and the Motor Vehicles Act, 1988 (59 of 1988), as the case may be;
- (g) "passenger" means any person travelling in a motor vehicle, but shall not include the driver or the conductor or any employee of the owner of the vehicle travelling in the bona fide discharge of his duties in connection with the vehicle;"
- (ख) विद्यमान खण्ड (gg), को खण्ड (ga) के रूप में पुनः संख्यांकित किया जाएगा और तत्पश्चात् निम्नलिखित खण्ड (gb) और (gc) अन्तःस्थापित किए जाएंगे, अर्थात् :—
- "(gb) "private service vehicle" means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business;
- "(gc) "road" means a track for travel or transportation to and fro, serving as a means of communication, between two places;" and
- (ग) खण्ड (i) के पश्चात्, निम्नलिखित खण्ड (ia) अन्तःस्थापित किया जाएगा, अर्थात् :—
- "(ia) "transport vehicle" means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle;"

4. मूल अधिनियम की धारा 3 में,—

धारा 3 का संशोधन।

(क) उप-धारा (1) में, विद्यमान स्पष्टीकरण का लोप किया जाएगा; और

(ख) उप-धारा (1) के पश्चात्, निम्नलिखित उप-धारा (1A) अन्तःस्थापित की जाएगी, अर्थात् :—

“(1A) Notwithstanding anything contained in sub-section (1), when passengers are carried and goods are transported by a motor vehicle and—

(i) no fare or freight, whether chargeable or not, has been charged, or

(ii) fare or freight has been charged at a concessional rate,

the tax at the rates as directed by notification by the Government under sub-section (1), shall be levied, charged and paid as if the passengers were carried or goods were transported either on fares and freights fixed by the competent authority under the Motor Vehicles Act for different classes of roads and motor vehicles in the State or on the fares and freights, for different classes of roads and motor vehicles, specified in Schedule-I to this Act, whichever is higher :

Provided that the State Government, may, by notification, amend Schedule-I, and thereupon the Schedule-I, shall stand amended accordingly :

Provided further that every notification amending Schedule-I, shall be laid on the Table of the Legislative Assembly.”

5. मूल अधिनियम की धारा 3A में, शब्द “stage/contract carriage”, धारा 3A के स्थान पर शब्द “transport vehicle, excluding a goods vehicle/ carriage”, प्रतिस्थापित किए जाएंगे। धारा 3A का संशोधन।

6. मूल अधिनियम की धारा 3B और धारा 21A में जहां भी शब्द “Schedule”, आया है उसके स्थान पर शब्द “Schedule-II” रखा जाएगा। धारा 3B और धारा 21A का संशोधन।

7. मूल अधिनियम के विद्यमान “SCHEDULE” को “SCHEDULE-II”, के रूप में पुनः संख्यांकित किया जाएगा और ऐसे पुनः संख्यांकित “SCHEDULE-II”, से पूर्व निम्न “SCHEDULE-I” अन्तःस्थापित किया जाएगा, अर्थात् :— अनुसूची-I का अन्तःस्थापन।

"SCHEDULE-I

(A) PASSENGERS MOTOR VEHICLES:

Sl. No.	Period	Class of road	Class of motor vehicles and fare (in paise) per kilometer per passenger				
			Ordinary bus with carrying capacity		Deluxe buses	Semi-deluxe buses	Night/Express bus services
			of more than 30 passengers	upto 30 passengers			
1	2	3	4	5	6	7	8
1.	From 23-12-55 to 9-9-1982.	(a) Roads in plains (Metalled)	4.5	12.1	80 % more than the fare as specified in column No. 4.	4.5	25 % more than the fare as specified in column No. 4.
		(b) Roads in plains (Non-metalled).	5.5	12.1	-do-	5.5	-do-
		(c) Roads in hills (Metalled and non-metalled) (except metalled and non-metalled roads of Kullu, Kinnaur and Lahaul-Spiti districts).	8.45	12.1	-do-	8.45	-do-
		(d) Metalled and non-metalled roads of Kullu, Kinnaur and Lahaul Spiti districts.	9.66	12.1	-do-	9.66	-do-
2.	10-9-82 to 19-4-1985.	(a) Roads in plains	7.00	15.2	-do-	7.00	-do-
		(b) Roads in hills	12.00	15.2	-do-	12.00	-do-
3.	20-4-85 to 3-1-1991.	(a) Roads in plains	9.00	20.00	100 % more than the fare as specified in column No.4.	50 % more than the fare as specified in column No. 4.	40 % more than the fare as specified in column No. 4.

कतिपय
उपबन्धों का
भूतलक्षी
प्रभाव से
लागू होना।

8. इस अधिनियम की धारा 2, 3, 4, 5, 6 और 7 द्वारा मूल अधिनियम में किए गए संशोधन मूल अधिनियम के प्रारम्भ की तारीख से भूतलक्षी प्रभाव से किए गए और सदैव किए गए समझे जाएंगे।

निर्धारण
आदि का
विधिमाम्य-
करण।

9. (1) किसी न्यायालय या अन्य प्राधिकरण के किसी निर्णय, डिक्री या आदेश में किसी बात के प्रतिकूल होते हुए भी, सड़क द्वारा वहन किए गए यात्रियों और सामान पर किसी कर का (जिसे इसमें इसके पश्चात् "उक्त कर" के रूप में निर्दिष्ट किया गया है) मूल अधिनियम के उपबन्धों के अधीन या उस अधिनियम के प्रारम्भ से या पश्चात् किसी समय किन्तु, हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमाम्यकरण) अधिनियम, 1997 (जिसे इसमें इसके पश्चात् "यह अधिनियम" निर्दिष्ट किया गया है) किया गया या किया गया तात्पर्यित कोई निर्धारण, उद्ग्रहण, प्रभार या संदाय या की गई कार्रवाई या कोई बात विधिमाम्य और प्रभावी समझी जाएगी, मानो ऐसा निर्धारण, उद्ग्रहण, प्रभार, संदाय, संग्रहण या कार्रवाई या बात इस अधिनियम द्वारा संशोधित उक्त अधिनियम के उपबन्धों के अधीन किया गया या की गई हो और तदनुसार—

- (i) इस अधिनियम के प्रारम्भ से पूर्व, उक्त अधिनियम के उपबन्धों के अधीन निर्धारित, उद्ग्रहीत, प्रभारित, संदत्त या संगृहीत, अथवा निर्धारित, उद्ग्रहीत, प्रभारित, संदत्त या संगृहीत, तात्पर्यित उक्त कर, विधि के अनुसार निर्धारित, उद्ग्रहीत, प्रभारित, संदत्त या संगृहीत किया गया और सदैव किया गया समझा जाएगा;
- (ii) उपर्युक्त किसी प्रकार के कर के बारे में जो संगृहीत किया गया है, किसी न्यायालय या किसी प्राधिकरण के समक्ष प्रतिदाय के लिए कोई वाद या अन्य कार्यवाहियां नहीं होंगी या जारी नहीं रखी जाएंगी और किसी न्यायालय या अन्य प्राधिकरण द्वारा प्रतिदाय को निदेशित करने वाली किसी डिक्री या आदेश का प्रवर्तन नहीं किया जाएगा;
- (iii) उन सभी राशियों की वसूली, यदि कोई हो, उक्त अधिनियम के उपबन्धों के अनुसार की जाएगी, जो तद्धीन ऐसे उक्त कर के रूप में संगृहीत की गई होती यदि यह अधिनियम सभी तात्त्विक समय पर प्रवृत्त होता; और
- (iv) इस अधिनियम के प्रारम्भ से पूर्व, उक्त अधिनियम के अधीन की गई कोई बात या कार्रवाई (जिसके अन्तर्गत बनाया गया कोई नियम या आदेश, जारी की गई अधिसूचना या दिया गया कोई निदेश, मंजूर की गई छूट या अधिरोपित शास्ति भी है) सदैव इस अधिनियम के अनुसार विधिमाम्य रूप से की गई समझी जाएगी।

(2) शंकाओं को दूर करने के लिए, एतद्वारा यह घोषित किया जाता है, कि—

(क) उप-धारा (1) की किसी बात का—

- (i) उक्त कर के निर्धारण, उद्ग्रहण, प्रभार, संदाय या संग्रहण को इस अधिनियम के उपबन्धों के अनुसार प्रश्नगत करने से; या
- (ii) उस द्वारा इस अधिनियम के अधीन देय राशि से अधिक संदत्त किए गए उक्त कर के प्रतिदाय के दावे से;

किसी व्यक्ति को निवारित करने के रूप में अर्थ नहीं लगाया जाएगा ; और

(ख) इस अधिनियम से पूर्व, किसी व्यक्ति द्वारा किया गया कार्य या त्रुटि, अपराध के रूप में दण्डनीय नहीं होगी जो इस प्रकार दण्डनीय न होती, यदि यह अधिनियम प्रवृत्त न हुआ होता ।

10. (1) हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमाम्यकरण) अध्यादेश, 1997 (1997 का 4) एतद्वारा निरसित किया जाता है ।

1997 के
अध्यादेश
संख्यांक 4
का निरसन
और
व्यावृत्तियां ।

(2) ऐसे निरसन के होते हुए भी, निरसित अध्यादेश के अधीन की गई कोई बात या कार्रवाई, इस अधिनियम के तत्स्थानी उपबन्धों के अधीन की गई समझी जाएगी, मानो इस अधिनियम के उपबन्ध उस समय प्रवृत्त थे जब ऐसी बात या कार्रवाई की गई थी ।

AUTHORITATIVE ENGLISH TEXT

Act No. 20 of 1997.

THE HIMACHAL PRADESH PASSENGERS AND GOODS
TAXATION (AMENDMENT AND VALIDATION) ACT, 1997

(AS ASSENTED TO BY THE GOVERNOR ON 27TH SEPTEMBER, 1997)

AN

ACT

further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-eighth Year of the Republic of India, as follow:—

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment and Validation) Act, 1997.

(2) It shall and shall be deemed to have come into force on the 14th day of August, 1997.

Amend-
ment of
preamble.

2. In the preamble to the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter called the principal Act), the word 15 of 1955 "certain" shall be omitted.

Amend-
ment of
section 2.

3. In section 2 of the principal Act,—

(a) for existing clauses (aa), (c), (e) and (g), the following clauses (aa), (c), (e), (ea) and (g) shall be substituted, namely:—

“(aa) “business” includes,—

(i) the business of carrying passengers and goods by motor vehicles;

(ii) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce, or manufacture whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(iii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern ;

- (c) "fare" or "freight" includes sums fixed by the competent authority under the Motor Vehicles Act for the hire of motor vehicles for carriage of passengers and the transport of goods therein and includes the sum payable for a season ticket, and where no such fare or freight has been fixed, also includes such sum as specified in Schedule-I ;
- (e) "motor vehicle" means any transport vehicle, which is mechanically propelled and adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, or a trailer when attached to any such vehicle and includes—
 - (i) a motor vehicle used for carriage of passengers or goods or both for hire or reward in contravention of the provisions of the Motor Vehicles Act ; and
 - (ii) a maxi cab, which is constructed or adapted to carry more than six passengers, but not more than twelve passengers;
- (ea) "Motor Vehicles Act" means the Motor Vehicles Act, 1939 (4 of 1939) and the Motor Vehicles Act, 1988 (59 of 1988), as the case may be;
- (g) "passenger" means any person travelling in a motor vehicle, but shall not include the driver or the conductor or any employee of the owner of the vehicle travelling in the bonafide discharge of his duties in connection with the vehicle;"
- (b) the existing clause (gg) shall be renumbered as clause (ga) and thereafter the following clauses (gb) and (gc) shall be inserted, namely:—
 - "(gb) "private service vehicle" means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business;
 - (gc) "road" means a track for travel or transportation to and fro, serving as a means of communication, between two places;" ; and
- (c) after clause (i), the following clause (ia) shall be inserted, namely :—
 - "(ia) "transport vehicle" means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle ;"

4. In section 3 of the principal Act,—

- (a) in sub-section (1), the existing Explanation shall be omitted; and
- (b) after sub-section (1), the following sub-section (1A) shall be inserted, namely:—

Amendment of section 3.

“(1A) Notwithstanding anything contained in sub-section (1), when passengers are carried and goods are transported by a motor vehicle and—

- (i) no fare or freight, whether chargeable or not has, been charged, or
- (ii) fare or freight has been charged at a concessional rate,

the tax at the rates as directed by notification by the Government under sub-section (1), shall be levied, charged and paid as if the passengers were carried or goods were transported either on fares and freights fixed by the competent authority under the Motor Vehicles Act for different classes of roads and motor vehicles in the State or on the fares and freights, for different classes of roads and motor vehicles, specified in Schedule-I to this Act, whichever is higher :

Provided that the State Government, may, by notification, amend Schedule-I, and thereupon the Schedule-I, shall stand amended accordingly :

Provided further that every notification amending Schedule-I, shall be laid on the Table of the Legislative Assembly.”

Amend-
ment of
section-
3A.

5. In section 3A of the principal Act, for the words “stage/contract carriage”, the words “transport vehicle, excluding a goods vehicle/carriage”, shall be substituted.

Amend-
ment of
sections 3B
and 21A.

6. In sections 3B and 21A of the principal Act, the word “Schedule”, wherever it occurs, the word “Schedule-II” shall be substituted.

Insertion
of
Schedule-I.

7. The existing “SCHEDULE” to the principal Act, shall be re-numbered as “SCHEDULE-II”, and before the “SCHEDULE-II”, so re-numbered, the following “SCHEDULE-I” shall be inserted, namely :—

Sl. No.	Period	Class of road	Class of motor vehicles and fare (in paise) per kilometer per passenger				
			Ordinary bus with carrying capacity		Deluxe buses	Semi-deluxe buses	Night/Express bus services
			of more than 30 passengers	upto 30 passengers			
1	2	3	4	5	6	7	8
1.	From 23-12-55 to 9-9-1982.	(a) Roads in plains (Metalled)	4.5	12.1	80 % more than the fare as specified in column No. 4.	4.5	25% more than the fare as specified in column No. 4.
		(b) Roads in plains (Non-metalled).	5. 5	12.1	-do-	5.5	-do-
		(c) Roads in hills (Metalled and non-metalled) (except metalled and non-metalled roads of Kullu, Kinnaur and Lahaul Spiti districts).	8.45	12.1	-do-	8.45	-do-
		(d) Metalled and non-metalled roads of Kullu, Kinnaur and Lahaul Spiti districts.	9.66	12.1	-do-	9.66	-do-
2.	10-9-82 to 19-4-1985.	(a) Roads in plains	7.00	15.2	-do-	7.00	-do-
		(b) Roads in hills	12.00	15.2	-do-	12.00	-do-

1	2	3	4	5	6	7	8
3.	20-4-85 to 3-1-1991.	(a) Roads in plains	9.00	20.00	100% more than the fare as specified in column No. 4.	50 % more than the fare as specified in column No. 4.	40% more than the fare as specified in column No. 4.
		(b) Roads in hills	14.00	20.00	-do-	-do-	-do-
4.	4-1-91 to 20-1-1992.	(a) Roads in plains	10.35	17.04	-do-	-do-	-do-
		(b) Roads in hills	16.10	17.04	-do-	-do-	-do-
5.	21-1-92 to 14-10-1994.	(a) Roads in plains	12.94	21.30	-do-	-do-	-do-
		(b) Roads in hills	20.13	21.30	-do-	-do-	-do-
6.	15-10-94 to 7-7-1996.	(a) Roads in plains	16.17	16.17	-do-	-do-	-do-
		(b) Roads in hills	25.16	25.16	-do-	-do-	-do-
7.	8-7-96 onwards	(a) Roads in plains	18.60	18.60	-do-	-do-	-do-
		(b) Roads in hills	28.93	28.93	-do-	-do-	-do-

Explanation.—'Ordinary bus' means a bus which is not a 'de-luxe bus', 'semi-deluxe bus', or a 'night/express bus service'.

(B) GOODS VEHICLES/CARRIAGES :

Period	Kind of goods	Freight (in paise) per kilometer per quintal on,—					
		Plain roads		Hill roads		Roads in Lahaul and Spiti district	
		Metalled	Un-metalled	Metalled	Un-metalled	Metalled	Un-metalled
1	2	3	4	5	6	7	8
From 23-12-55 to 6-2-87.	(a) Non-bulky goods	5.75	7.19	7.19	9.20	9.20	9.20
	(b) Bulky goods	7.19	6.62	10.06	11.50	12.65	12.65
7-2-87 to 31-7-1991.	(a) Non-bulky goods	8.05	10.07	10.07	12.88	12.88	12.88
	(b) Bulky goods	10.07	12.07	14.08	16.10	17.71	17.71
1-8-1991 to 15-10-1992.	(a) Non-bulky goods	14.00	17.00	19.00	21.00	24.00	24.00
	(b) Bulky goods	16.00	19.00	21.00	23.00	28.00	28.00
16-10-1992 to 27-10-1996.	(a) Non-bulky goods	15.00	18.00	20.00	22.00	25.00	25.00
	(b) Bulky goods	17.00	20.00	22.00	24.00	29.00	29.00
28-10-96 onwards	(a) Non-bulky goods	18.00	22.00	24.00	26.00	30.00	30.00
	(b) Bulky goods	20.00	24.00	26.00	29.00	34.00	31.00"

8. The amendments to the principal Act, made by sections 2, 3, 4, 5, 6 and 7 of this Act shall and shall always be deemed to have been made retrospectively from the date of the commencement of the principal Act.

Certain provisions to have retrospective operation.

9. (1) Notwithstanding anything contained in any judgement, decree, or order of any court or other authority to the contrary, any assessment, levy, charge or payment of any tax on passengers and goods carried by road (hereinafter referred to as the 'aforesaid tax'), made or purporting to have been made or any action taken or anything done under the provisions of the principal Act at any time on or after the commencement of that Act, but before the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment and Validation) Act, 1997 (hereinafter referred to as 'this Act'), shall be deemed to be a valid and effective, as if such assessment, levy, charge, payment or collection or action or thing had been made, taken or done under the provisions of the said Act as amended by this Act and accordingly—

Validation of assessments etc.

- (i) the aforesaid tax assessed, levied, charged, paid or collected or purporting to have been assessed, levied, charged, paid or collected under the provisions of the said Act, before the commencement of this Act shall be deemed to be and always be deemed to have been validly assessed, levied, charged, paid or collected in accordance with law;
- (ii) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority of any decree or order directing the refund of, any such aforesaid tax which has been collected;
- (iii) recoveries, if any, shall be made in accordance with the provisions of the said Act of all amounts which would have been collected thereunder as such aforesaid tax if this Act had been in force at all material times; and
- (iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Act before the commencement of this Act shall be deemed always to have been validly done or taken in accordance with this Act.

(2) For the removal of doubts, it is hereby declared that—

- (a) nothing in sub-section (1) shall be construed as preventing any person—
 - (i) from questioning, in accordance with the provisions of this Act, the assessment, levy, charge, payment or collection of the aforesaid tax; or
 - (ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Act; and
- (b) no act or omission on the part of any person, before the commencement of this Act, shall be punishable as an offence which would not have been so punishable as if this Act had not come into force.

Repeal of Ordinance No. 4 of 1997 and savings.

10. (1) The Himachal Pradesh Passengers and Goods Taxation (Amendment and Validation) Ordinance, 1997 (4 of 1997), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the repealed Ordinance, shall be deemed to have been done or taken under the corresponding provisions of this Act, as if the provisions of this Act were in force at the time when such thing was done or such action was taken.